

PRESCRIBING THE MANNER OF IMPLEMENTATION OF THE TERMS AND CONDITIONS OF THE DONATIONS TO THE REPUBLIC OF THE PHILIPPINES BY EDUARDO M. COJUANGCO, JR.

EXECUTIVE ORDER NO. 891, April 11, 1983

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WHEREAS, the Government encourages the private sector to give donations to the Government or any of its agencies or instrumentalities to finance, provide for, or be used in undertaking its government purposes, projects, and priority activities;

WHEREAS, various properties were donated to the Republic of the Philippines (the “Republic”) for the use of the Ministry of Human Settlements, Board of Investments, Armed Forces of the Philippines, Philippine Air Force and Philippine Coconut Authority to assist them in attaining their respective purposes, projects and priority activities under the terms of the Deed of Donation dated April 11, 1983 executed by and between the Republic and Eduardo M. Cojuangco, Jr. (the “Deed of Donation”);

WHEREAS, it is necessary to ensure the immediate implementation of the donation and compliance with the undertakings of the Republic in said deed;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, by virtue of the powers vested in me by law, do hereby direct and order as follows:

1. The donation of the properties specified in the Deed of Donation under the terms thereof is hereby accepted on behalf of the Republic of the Philippines and the respective Government agencies and instrumentalities designated as donee beneficiaries. The terms and conditions of the Deed of Donation are hereby incorporated by way of reference and made integral part of this Executive Order.
2. Pursuant to the provisions of Section 30 (h) (2) (A) and Section 123 (a) (2) of the National Internal Revenue Code, all the donations under the Deed of Donation are hereby ordered deductible in full for income tax purposes and fully exempt from the donor’s tax. The priority programs, projects and activities for which the donations are to be utilized by the Ministry of Human Settlements, Board of Investments, Armed Forces of the Philippines, Philippine Air Force, and Philippine Coconut Authority are hereby declared to be part of, and in accord with, the National Priority Plan of NEDA, and such government agencies are hereby declared and deemed included in the list of qualified donee institutions to receive such donations.
3. The cash donations and condonations referred to in the Deed of Donation shall be fully deductible for income tax purposes to the extent of the values of the properties as specified in the Deed of Donation, which values shall be conclusive and binding for such purposes. The condonations shall not be included in the gross income of the donors pursuant to Section 50 of Revenue Regulations No. 2, and the cash donations and condonations shall be deducted from the donors’ taxable income in the year in which such donations or condonations are made. The donors, in claiming deduction for their donations or condonations under the Deed of Donation, must submit to the Bureau of Internal Revenue, a copy each of the certificate issued by the escrow bank specified in the Deed of Donation, and this Executive Order, which submissions shall be in lieu of the verification and substantiation

requirements of the BIR/NEDA Regulations.

4. The importation of the properties purchased from foreign entities that are, in turn, donated under the Deed of Donation are hereby declared fully exempt from all customs duties and taxes, otherwise assumed by the donee beneficiaries under said Deed, which customs duties and taxes are hereby waived pursuant to Section 105 of the Tariff and Customs Code, Section 5 of PD No. 1352, as amended, and other laws. The Central Bank shall approve the applications of the escrow bank under the Deed of Donation to purchase foreign exchange and make available the requisite foreign exchange to enable the escrow bank to remit the same for payment to the foreign entities concerned in accordance with the terms and conditions of the purchase contracts and the Deed of Donation.

5. All Government agencies, such as the Civil Aeronautics Board and the appropriate Register of Deeds, shall expeditiously effect the transfer of title in the respective names of the donee beneficiaries and extend all necessary and immediate assistance for such transfer. Notwithstanding any term or condition in the Deed of Donation, the Register of Deeds shall immediately cancel the titles in the name of the present registered title holders concerned and in lieu thereof, issue new torrens titles directly in the respective names of the donee-beneficiaries. All Government fees and taxes including documentary taxes as may otherwise be required for effecting the registration shall be waived, the same being for the account of the Republic.

6. This Executive Order shall take effect immediately.

DONE in the City of Manila, this 11th day of April, in the year of Our Lord, nineteen hundred and eighty-three.

(SGD.) FERDINAND E. MARCOS

President of the Philippines

By the President:

(SGD.) JOAQUIN T. VENUS, JR.

Deputy Presidential Executive Assistant

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